

(1) 4 years after the filing of the return required by section 6018, or

(2) if—

(A) a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213(a), the expiration of 60 days after the decision of the Tax Court becomes final,

(B) an extension of time has been granted under section 6161 or 6166 for payment of the tax shown on the return, or of a deficiency, the date of the expiration of the period of the extension, or

(C) a claim for refund or credit of an overpayment of tax imposed by this chapter has been filed within the time prescribed in section 6511, the latest of the expiration of—

(i) 60 days from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of any part of such claim,

(ii) 60 days after a decision by any court of competent jurisdiction becomes final with respect to a timely suit instituted upon such claim, or

(iii) 2 years after a notice of the waiver of disallowance is filed under section 6532(a)(3).

Notwithstanding sections 6511 and 6512, refund based on the deduction may be made if the claim for refund is filed within the period provided in the preceding sentence. Any such refund shall be made without interest.

(Added Pub. L. 107-16, title V, §532(b), June 7, 2001, 115 Stat. 73.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to estates of decedents dying, and generation-skipping transfers, after Dec. 31, 2004, see section 532(d) of Pub. L. 107-16, set out as an Effective Date of 2001 Amendment note under section 2012 of this title.

Subchapter B—Estates of Nonresidents Not Citizens

Sec.	
2101.	Tax imposed.
2102.	Credits against tax.
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Editorial Notes

AMENDMENTS

1966—Pub. L. 89-809, title I, §108(h), Nov. 13, 1966, 80 Stat. 1574, added items 2107 and 2108.

§ 2101. Tax imposed

(a) Imposition

Except as provided in section 2107, a tax is hereby imposed on the transfer of the taxable estate (determined as provided in section 2106) of every decedent nonresident not a citizen of the United States.

(b) Computation of tax

The tax imposed by this section shall be the amount equal to the excess (if any) of—

(1) a tentative tax computed under section 2001(c) on the sum of—

(A) the amount of the taxable estate, and

(B) the amount of the adjusted taxable gifts, over

(2) a tentative tax computed under section 2001(c) on the amount of the adjusted taxable gifts.

(c) Adjustments for taxable gifts

(1) Adjusted taxable gifts defined

For purposes of this section, the term “adjusted taxable gifts” means the total amount of the taxable gifts (within the meaning of section 2503 as modified by section 2511) made by the decedent after December 31, 1976, other than gifts which are includible in the gross estate of the decedent.

(2) Adjustment for certain gift tax

For purposes of this section, the rules of section 2001(d) shall apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(a), Nov. 13, 1966, 80 Stat. 1571; Pub. L. 94-455, title XX, §2001(c)(1)(D), Oct. 4, 1976, 90 Stat. 1850; Pub. L. 100-647, title V, §5032(a), (c), Nov. 10, 1988, 102 Stat. 3669; Pub. L. 101-239, title VII, §7815(c), Dec. 19, 1989, 103 Stat. 2415; Pub. L. 103-66, title XIII, §13208(b)(3), Aug. 10, 1993, 107 Stat. 469; Pub. L. 107-147, title IV, §411(g)(2), Mar. 9, 2002, 116 Stat. 46.)

Editorial Notes

AMENDMENTS

2002—Subsec. (b). Pub. L. 107-147 struck out concluding provisions which read as follows: “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(2) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2010.”

1993—Subsec. (b). Pub. L. 103-66 substituted “section 2001(c)(2)” for “section 2001(c)(3)” in last sentence.

1989—Subsec. (b). Pub. L. 101-239 inserted at end “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(3) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2010.”

1988—Subsec. (b). Pub. L. 100-647, §5032(a), substituted “a tentative tax computed under section 2001(c)” for “a tentative tax computed in accordance with the rate schedule set forth in subsection (d)” in pars. (1) and (2).

Subsec. (d). Pub. L. 100-647, §5032(c), struck out subsec. (d) which provided a rate schedule.

1976—Pub. L. 94-455 redesignated existing provisions as (a) to (d), inserted provisions for adjustments for taxable gifts, revised the tax rate schedule, and struck out provisions relating to property held by Alien Property Custodian.

1966—Subsec. (a). Pub. L. 89-809 substituted table to be used in computing the tax imposed on transfer of taxable estate, determined as provided in section 2106, of every decedent nonresident not a citizen of the United States for provisions sending taxpayer to table in section 2001 for computation of tax imposed.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-147 effective as if included in the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16, to which

such amendment relates, see section 411(x) of Pub. L. 107-147, set out as a note under section 25B of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable in the case of decedents dying and gifts made after Dec. 31, 1992, see section 13208(c) of Pub. L. 103-66, set out as a note under section 2001 of this title.

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title V, §5032(d), Nov. 10, 1988, 102 Stat. 3670, provided that: "The amendments made by this section [amending this section and section 2102 of this title] shall apply to the estates of decedents dying after the date of the enactment of this Act [Nov. 10, 1988]."

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2001(d)(1) of Pub. L. 94-455, set out as a note under section 2001 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-809, title I, §108(i), Nov. 13, 1966, 80 Stat. 1574, provided that: "The amendments made by this section [amending this section and sections 2102, 2104, 2105, 2106, and 6018 of this title and enacting sections 2107 and 2108 of this title] shall apply with respect to estates of decedents dying after the date of the enactment of this Act [Nov. 13, 1966]."

§ 2102. Credits against tax

(a) In general

The tax imposed by section 2101 shall be credited with the amounts determined in accordance with sections 2012 and 2013 (relating to gift tax and tax on prior transfers).

(b) Unified credit

(1) In general

A credit of \$13,000 shall be allowed against the tax imposed by section 2101.

(2) Residents of possessions of the United States

In the case of a decedent who is considered to be a "nonresident not a citizen of the United States" under section 2209, the credit under this subsection shall be the greater of—

(A) \$13,000, or

(B) that proportion of \$46,800 which the value of that part of the decedent's gross estate which at the time of his death is situated in the United States bears to the value of his entire gross estate wherever situated.

(3) Special rules

(A) Coordination with treaties

To the extent required under any treaty obligation of the United States, the credit allowed under this subsection shall be equal to the amount which bears the same ratio to the applicable credit amount in effect under section 2010(c) for the calendar year which includes the date of death as the value of the

part of the decedent's gross estate which at the time of his death is situated in the United States bears to the value of his entire gross estate wherever situated. For purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subchapter under any treaty obligation of the United States.

(B) Coordination with gift tax unified credit

If a credit has been allowed under section 2505 with respect to any gift made by the decedent, each dollar amount contained in paragraph (1) or (2) or subparagraph (A) of this paragraph (whichever applies) shall be reduced by the amount so allowed.

(4) Limitation based on amount of tax

The credit allowed under this subsection shall not exceed the amount of the tax imposed by section 2101.

(5) Application of other credits

For purposes of subsection (a), sections 2012 and 2013 shall be applied as if the credit allowed under this subsection were allowed under section 2010.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(b), Nov. 13, 1966, 80 Stat. 1572; Pub. L. 94-455, title XX, §2001(c)(1)(E)(i), Oct. 4, 1976, 90 Stat. 1851; Pub. L. 100-647, title V, §5032(b), Nov. 10, 1988, 102 Stat. 3669; Pub. L. 104-188, title I, §1704(f)(1), Aug. 20, 1996, 110 Stat. 1879; Pub. L. 105-34, title V, §501(a)(1)(E), Aug. 5, 1997, 111 Stat. 845; Pub. L. 107-16, title V, §532(c)(7), June 7, 2001, 115 Stat. 75.)

Editorial Notes

AMENDMENTS

2001—Subsec. (a). Pub. L. 107-16, §532(c)(7)(A), reenacted heading without change and amended text of subsec. (a) generally. Prior to amendment, text read as follows: "The tax imposed by section 2101 shall be credited with the amounts determined in accordance with sections 2011 to 2013, inclusive (relating to State death taxes, gift tax, and tax on prior transfers), subject to the special limitation provided in subsection (b)."

Subsec. (b). Pub. L. 107-16, §532(c)(7)(B), redesignated subsec. (c) as (b) and struck out heading and text of former subsec. (b). Text read as follows: "The maximum credit allowed under section 2011 against the tax imposed by section 2101 for State death taxes paid shall be an amount which bears the same ratio to the credit computed as provided in section 2011(b) as the value of the property, as determined for purposes of this chapter, upon which State death taxes were paid and which is included in the gross estate under section 2103 bears to the value of the total gross estate under section 2103. For purposes of this subsection, the term 'State death taxes' means the taxes described in section 2011(a)."

Subsec. (b)(5). Pub. L. 107-16, §532(c)(7)(C), substituted "2012 and 2013" for "2011 to 2013, inclusive."

Subsec. (c). Pub. L. 107-16, §532(c)(7)(B), redesignated subsec. (c) as (b).

1997—Subsec. (c)(3)(A). Pub. L. 105-34 substituted "the applicable credit amount in effect under section 2010(c) for the calendar year which includes the date of death" for "\$192,800".

1996—Subsec. (c)(3)(A). Pub. L. 104-188 inserted at end "For purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subchapter under any treaty obligation of the United States."